

AUG 20 2018

2019

**CERTIFICATE**

To the Clerk of Butler, State of Kansas

We, the undersigned, officers of

**City of Latham**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
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Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	63,462	16,355 61.034
Debt Service	10-113			
Library	12-1220			
Special Highway		8	9,000	
Water		8	62,360	
Sewer		9	20,382	
Refuse		9	11,000	
<b>Totals</b>		XXXXXX	166,204	16,355 61.034
Budget Summary		10		County Clerk's Use Only
Neighborhood Revitalization				267,965
				Nov 1, 2018 Total
				Assessed Valuation

**Tax Lid Limit (from Computation Tab)**

**Does the City Need to Hold an Election?**

16,355

NO

Assisted by:

Address:

Email:

*Brad W. Cole* Mayor  
*Carmie Beals*  
*Randall King*

Date Attested: November 28, 2018

*Yatsum Stafford*  
County Clerk



Governing Body

City of Latham

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 15,787
2. Library levy in 2018 budget	- \$ 0
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 15,787

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ 2,883	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 15,767	
5b. Personal property 2017	- 13,178	
5c. Increase in personal property (5a minus 5b)	+ 2,589	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 282	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	5,754	
11. Total estimated valuation July 1, 2018	267,532	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0220	
13. Percentage adjustment increase (12 times 3)	+ \$ 347	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 221	
16. Total Percentage Adjustments	\$ 568	

2019

## 2019

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,787	4,658	0	27	0	4
Debt Service						
Library						
TOTAL	15,787	4,658	0	27	0	4

County Treas Motor Vehicle Estimate	4,658
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County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor	0.29505
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Recreational Vehicle Factor	0.00000
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16/20 Vehicle Factor	0.00171
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Commercial Vehicle Factor	0.00000
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Watercraft Factor	0.00025
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# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %				
none							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Latham

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	37,929	34,925	36,785
Receipts:			
Ad Valorem Tax	9,930	15,787	xxxxxxxxxxxxxxxx
Delinquent Tax	2,519	2,180	1,500
Motor Vehicle Tax	4,344	4,880	4,658
Recreational Vehicle Tax	0	69	0
16/20M Vehicle Tax	57	39	27
Commercial Vehicle Tax			0
Watercraft Tax		19	4
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
State Assess Current	1,936	1,900	1,900
Insurance Dividend	678	738	500
Beer Licenses	300	150	150
Oil & Gas	48	48	48
Franchise Tax	2,870	2,800	2,900
In Lieu of Tax (IRB)			
Interest on Idle Funds	43	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>22,725</b>	<b>28,660</b>	<b>11,737</b>
<b>Resources Available:</b>	<b>60,654</b>	<b>63,585</b>	<b>48,522</b>
Expenditures:			
Personal Services	8,245	8,500	11,000
Contract Services	3,832	4,000	5,000
Office Expense	2,262	2,500	3,000
Repairs & Maintenance	4,047	4,000	5,500
Taxes & Permits	3,671	4,000	4,000
Streelights	3,572	3,700	3,800
Capitol Improvements	0	0	10,000
Petty Cash & Misc. Expense	100	100	162
Capitol Outlay			21,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>25,729</b>	<b>26,800</b>	<b>63,462</b>
Unencumbered Cash Balance Dec 31	34,925	36,785	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	66,200	66,214	63,462
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			63,462
Tax Required			14,940
Delinquent Comp Rate: 9.5%			1,415
Amount of 2018 Ad Valorem Tax			<b>16,355</b>

CPA Summary
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City of Latham

2019

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,572	6,131	4,929
Receipts:			
State of Kansas Gas Tax	3,679	3,730	3,740
County Transfers Gas	571	560	570
Interest on Idle Funds	7	8	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,257</b>	<b>4,298</b>	<b>4,320</b>
<b>Resources Available:</b>	<b>10,829</b>	<b>10,429</b>	<b>9,249</b>
Expenditures:			
Wages	2,693	2,800	3,000
Contract Services	1,412	1,500	2,500
Parts & Repairs	593	1,200	3,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,698</b>	<b>5,500</b>	<b>9,000</b>
Unencumbered Cash Balance Dec 31	6,131	4,929	249
2017/2018/2019 Budget Authority Amount	9,000	9,000	9,000

Adopted Budget Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	69,105	72,626	74,293
Receipts:			
Charges to Customers	25,108	26,000	28,000
Interest on Idle Funds	83	90	90
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>25,191</b>	<b>26,090</b>	<b>28,090</b>
<b>Resources Available:</b>	<b>94,296</b>	<b>98,716</b>	<b>102,383</b>
Expenditures:			
Capitol Improvements	0	0	20,000
Repairs & Maintenance	4,298	5,000	15,000
Water Testing	976	1,200	1,000
Water Protection Fee	198	200	300
RWD#6	13,882	15,000	16,000
Sales Tax	46	23	60
Contract Services	2,270	3,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,670</b>	<b>24,423</b>	<b>62,360</b>
Unencumbered Cash Balance Dec 31	72,626	74,293	40,023
2017/2018/2019 Budget Authority Amount	49,365	63,365	62,360

CPA Summary



City of Latham

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	10,560	6,120	2,748
Receipts:			
Charges to Customers	16,755	17,000	18,000
Interest on Idle Funds	8	10	15
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>16,763</b>	<b>17,010</b>	<b>18,015</b>
<b>Resources Available:</b>	<b>27,323</b>	<b>23,130</b>	<b>20,763</b>
Expenditures:			
Operating & Maintenance	8,821	8,000	8,000
KDHE Loan	12,382	12,382	12,382
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,203</b>	<b>20,382</b>	<b>20,382</b>
Unencumbered Cash Balance Dec 31	6,120	2,748	381
2017/2018/2019 Budget Authority Amount	24,382	22,382	20,382

Adopted Budget Refuse	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	365	2,835	3,340
Receipts:			
Charges to Customers	10,553	10,500	11,500
Interest on Idle Funds	3	5	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,556</b>	<b>10,505</b>	<b>11,510</b>
<b>Resources Available:</b>	<b>10,921</b>	<b>13,340</b>	<b>14,850</b>
Expenditures:			
Waste Connections	8,086	10,000	11,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>8,086</b>	<b>10,000</b>	<b>11,000</b>
Unencumbered Cash Balance Dec 31	2,835	3,340	3,850
2017/2018/2019 Budget Authority Amount	12,000	12,000	11,000

CPA Summary



2019

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Latham**  
will meet on August 13, 2018 at 7:00 pm at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	25,729	58.000	26,800	60.536	63,462	16,355	61.133
Debt Service							
Library							
Special Highway	4,698		5,500		9,000		
Water	21,670		24,423		62,360		
Sewer	21,203		20,382		20,382		
Refuse	8,086		10,000		11,000		
Totals	81,386	58.000	87,105	60.536	166,204	16,355	61.133
Less: Transfers	0		0		0		
Net Expenditure	81,386		87,105		166,204		
Total Tax Levied	15,569		15,787		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	268,429		260,785		267,532		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	143,069	134,564	125,823
Lease Purchase Principal	0	0	0
Total	143,069	134,564	125,823

\*Tax rates are expressed in mills

**Laura Burner**

City Official Title: City Clerk

(Published in The Butler County Times-Gazette July 17, 2018.)

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	25,729	58.000	26,800	60.536	63,462	16,355	61.133
Debt Service							
Library							
Special Highway	4,698		5,500		9,000		
Water	21,670		24,423		62,360		
Sewer	21,203		20,382		20,382		
Refuse	8,086		10,000		11,000		
Totals	81,386	58.000	87,105	60.536	166,204	16,355	61.133
Less: Transfers	0		0		0		
Net Expenditure	81,386		87,105		166,204		
Total Tax Levied	15,569		15,787		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	268,429		260,785		267,532		

## Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2016

0

0

143,069

0

143,069

2017

0

0

134,564

0

134,564

2018

0

0

125,823

0

125,823

\*Tax rates are expressed in mills

Laura Berner

City Official Title: City Clerk